



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**55 Wibaux 0997 Wibaux K-12 Schools**

#### 0964 Wibaux K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,702,280.34	1,702,280.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	81,576.10	81,576.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,642.82	13,642.82	0.00	0.00	0.00	0.00
222X Educational Media Services	62,801.33	62,801.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	213,814.02	213,814.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,099.07	73,717.07	0.00	5,382.00	0.00	0.00
25XX Support Services - Business	94,620.81	4,332.24	84,788.07	5,500.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	309,357.55	289,818.19	0.00	19,539.36	0.00	0.00
27XX Student Transportation Services	112,585.45	112,585.45	0.00	0.00	0.00	0.00
31XX Food Services	161,356.87	161,356.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,462.11	32,462.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,279.44	80,279.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34.56	0.00	0.00	34.56	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,550.27	0.00	0.00	3,550.27	0.00	0.00
9999 Undistributed	1,148.71	1,148.71	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>2,948,609.45</b>	<b>2,829,814.69</b>	<b>84,788.07</b>	<b>34,006.69</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>2,948,609.45</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0964 Wibaux K-12 Schools</b>	Indirect/Direct	84,788.07 / 2,829,814.69		3.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0964 Wibaux K-12 Schools	0.0233	0.0248	0.0239	0.0219	3.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0964 Wibaux K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0964 Wibaux K-12 Schools	0.0233	0.0248	0.0239	0.0219	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0964 Wibaux K-12 Schools				2.35%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>				<u>2017</u>	<u>SS Reclaasified Rate</u>
	0997 Wibaux K-12 Schools			2.35%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.